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# 2023

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## Record of Proceedings of the City Board of Equalization Oakes City, Dickey County North Dakota

### CITY BOARD OF EQUALIZATION Duties, Complaints and Grievances (North Dakota Century Code—Chapter 57-11)

**57-11-01. Membership of board - Quorum - Meeting.**

The board of equalization of a city consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city, on the second Tuesday in April in each year. The executive officer of the governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.

**57-11-02. Duties of auditor.** The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's

certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized must be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

**57-11-03. Duties of board - Limitation on increase - Notice.** At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as is reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor may not be increased more than twenty-five percent without first giving the owner or the owner's agent notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last-known place of residence.

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**PROCEEDINGS  
OF  
OAKES CITY BOARD OF EQUALIZATION**

April 11, 2023

The Board of Equalization met at 6:00 PM at Oakes Community Center with the following members present: Mayor O'Brien. Council: Bagley, Harris, Bakke, Hernandez-Waite, Mayer and Day. Employees present: Dan Brandner, Lee Bredeson, Matthew O'Brien, Rod Rodningen and Zasha Johnson. Visitors present: Kausha Magill, Marke Roberts, Kari Nishek and Mike Ost

Rodningen addressed the council explaining that 34 Homestead Credit and 7 Veteran's exemption applications were received for the City of Oakes, Bakke moved, Harris second to approve the exemptions, carried.

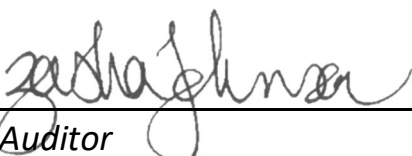
Rodningen presented his evaluations and changes for the year. Comments and questions were taken from the council and discussion was had about the process for evaluating properties. Day moved, Mayer second to approve evaluations and changes as presented, carried.

A residential improvement exemption application was also presented for parcel 10363000. Harris moved, Bakke second to approve a three-year improvement exemption holding the value at \$16,000, carried.

Harris moved, Bakke second to adjourn board of equalization at 6:20pm.

*I hereby certify that the foregoing is a correct transcript of the proceedings of the City Board of Equalization of Oakes City, Dickey County, North Dakota.*

*In Testimony Whereof, I hereunto set my hand this 19<sup>TH</sup> day of April, 2023.*

  
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City Auditor